
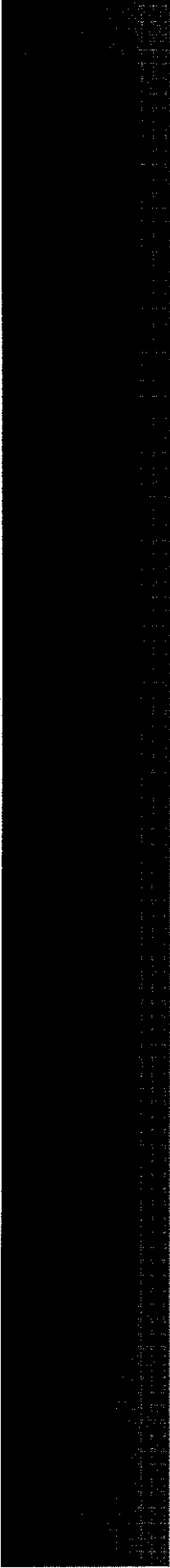




Louisiana Medicaid Cost Report Preparation Training

**Nursing Facilities
December 18, 2008**



P&N

**Louisiana Medicaid Cost Report
Preparation Training**

Nursing Facilities
December 18, 2008

Agenda

- Introduction
- Overview of Louisiana NF Medicaid Cost Report Form
- Required Attachments to the Cost Report
- Basic Cost Principles
- Census Information
- Residents' Personal Funds Accounts
- Wrap Up

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Objectives for this Session

- Understand the requirements of the new Louisiana NF Medicaid cost report form
- Increase your knowledge of cost principles
- Improve your understanding of census information
- Improve your understanding of the regulations related to the resident fund account

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Technical References

- Standards for Payment for Nursing Facilities (SFP)
- Louisiana Medicaid Cost report form and instructions
- Correspondence from DHH
- Medicare Provider Reimbursement Manual (PRM or HIM-15) www.cms.hhs.gov
- Title XIX State plan

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General Information

- Current version is NF Version 1.5
- Separate Louisiana NF Medicaid cost reports should be prepared for facility and home office
- Electronic submission is required
- Software must be downloaded free from <http://la.mslc.com/downloads.aspx>
- DHH Rate and Audit Review Website
 - <http://www.dhh.louisiana.gov/rar>
 - See Publications and Reports sections

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General Information

- Accrual basis of accounting is required
 - If not used during the year, the information must be converted to accrual basis for cost report purposes
- All records must be kept for at least 5 years (MAPIL requirement)
- Complete all sections even if response is None, N/A, or \$0

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Overview of Louisiana NF Medicaid Cost Report

- Objective-to provide DHH additional information not available on CMS Form 2540
- Schedule A – Facility Info
- Schedule B – Statistical Data
- Schedule C – Ownership/Employees/Related Parties
- Schedule D – Miscellaneous Info
- Schedules E-1 & E-2 - Nurse Aide Training and Testing

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Overview of Louisiana NF Medicaid Cost Report

- Schedule F - Specific Cost Detail & Salary Information
- Schedule G - Ancillary/Therapy Charges
- Schedules H-1, H-2 & H-3 - Specialized Services Ancillary/Therapy Charges, Days and Expenses & Statistics (ID, TDC, and NRTP)
- Schedule I-1 – Nursing Facility Medicare/Medicaid Cost Reconciliation
- Schedule I-2 – Home Office Medicare/Medicaid Cost Reconciliation

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Overview of Louisiana NF Medicaid Cost Report

- Schedule J – Preliminary Direct Care / Care Related Floor Calculation
- Schedule K – Certification
- Schedule L – Cost Report Checklist (Required Items)
- Validation Edit report

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Schedule A

- Section A – Select one Type of Control only.
- Section B - Select all applicable Types of Service.
- Section C - Select one Type of Facility only.

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Schedule B

- Lines 1 & 2 – Licensed and Certified beds should agree to the facility's license and certification letter, respectively
- Line 3 – Total available bed days should reflect any change in number of beds during the year
 - Note: Year 2008 has 366 days

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Schedule B

- Line 4, col (h) – Allowable Medicaid leave days are required to be reported in column (h)
- Line 4, col (i) – Paid bed hold days are required to be reported in column (i)
- Line 4 – Medicaid SS days should be reported in columns (c), (d) or (e)
- Line 4 – Private SS days should be reported in column (f)

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Schedule C

- Line 2 – Changes in licensure or certification should correspond to Line 1 on Schedule B
- Lines 3 & 4 – Lease information
 - Disclose all facility and vehicle leases
 - Disclose if related party

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Schedule C

- Lines 5 & 6 – Related Party Disclosure
 - Should include information regarding owners, relatives, and/or key personnel
 - For non-profit providers, this means listing officers/board of directors/key personnel and relatives who work for the facility (see HIM-15, Chapter 10)
 - Job descriptions and written documentation of time worked for the persons listed on page 4 are required as supporting documentation
 - All columns should be completed

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Schedule D

- Line 6 – Private pay rates should reflect rates as of the last day of the cost report period
- Lines 8 & 9 – Disclose both management company AND accountant information
 - Note: Asset summary and reconciliation previously reported on pages 7 and 8 are no longer required
 - Detail depreciation schedule is still a required attachment

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Schedules E and E-1

- Allowable costs
 - Cost of the initial certification training for CNA's
 - Trainer salaries and related benefits
 - Must be supported in time records
 - Excludes CNA salaries
- Assets should not be recorded on this report; depreciation on NAT&T training equipment is allowable
- Any PY revenue offset on Wkst A-8 should be added back on Schedule I-1 of the La. NF CR

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Schedule F

- Do not add other costs not specifically listed in Section F-1
- Cost reported should be the allowable costs
 - Including Worksheet A-6 and A-8 adjustments
 - Including related party amounts added or adjusted on Worksheet A-8-1
 - Costs allocated from the home office should not be reported
- Contract Nursing – Outside staffing agencies
 - Not Nurse consultants
- Raw Food – Includes supplements

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Schedule F

- Sections F-2 & F-3
 - Administrator and Assistant Administrator salary disclosure
 - Amounts on Line 1 should agree to TB submitted with the cost report
 - Must attach support for amount reported
 - W-2's are acceptable but must be reconciled to TB
 - Names are required
 - Must disclose if a related party

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Schedule G

- Breakout of Worksheet C charges between Medicare Part A, Medicare Part B, Medicaid and Other
 - Total should reconcile to Worksheet C
- Lines 1 and 2 should be completed

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Schedules H-1, H-2 & H-3

- All H schedules are required if ID, TDC or NRTP services are provided during the cost report period
- Schedule H-1 – Breakout of Medicaid Ancillary Charges between SS and all Other
 - Total Medicaid charges in column (b) should agree to Schedule G, column (e)

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Schedule H-2

- Days
 - Medicaid days in column (a) should agree to Schedule B, columns (c), (d) and/or (e)
 - Column (c) should be Medicaid Allowable leave days only related to SS residents
- Costs
 - Only routine costs related to SS care
 - Only costs reported on Lines 16 or 18 of Wskt A
 - Ancillary cost related to SS should NOT be reported

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Schedule H-2

- Direct costs only

- Salary and related expenses (supporting time records required)
- Specialized nursing supplies (detailed support and justification required)
- Any other routine nursing costs included in Line 16/18 that are directly attributable to SS provided and not covered in the regular per diem

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Schedule H-2

- Salary costs must be supported by time sheet/card information or reasonable allocation method

- Allocation of salary costs should be based on actual time spent with SS patients
- Support for actual time spent with patients may include time studies (needs to be more than oral representation that time was spent with these patients)
- Total nursing hours limited to 9.6 hours per patient day (CMS requirement)

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Schedule H-3

- Statistics

- Must be kept for each type of SS provided
- Should relate to Specialized Services only
- Will be a subset of the statistics that were reported on Worksheet B-1
 - Example: total meals served 30,000 per WS B-1; meals served to ID residents 1,500
- Must be supported in provider's records

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Schedule I-1 – Facility ONLY

- Purpose – to adjust specific costs not allowable for Medicaid purposes that are allowable for Medicare purposes
 - Salary over the DHH limit
 - New limits effective 7/1/07 (letter dated 2/28/08)
 - Administrator - \$122,595
 - Assistant Administrator - \$107,078
 - Payroll taxes and benefits related to salaries over the limit
 - Dues to more than one professional organization
 - Home office allocations for home office Medicaid only adjustments
- Do not report adjustments on Schedule I-1 that should be reported on Worksheet A-8 or A-8-1

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Schedule I-2 – Home Office ONLY

- Purpose – to adjust specific costs not allowable for Medicaid purposes that are allowable for Medicare purposes
 - Salary over the DHH limit
 - New limit effective 7/1/07
 - All HO personnel are subject to the Administrator limit
 - Providers are required to maintain necessary records and to make this adjustment on the La. NF CR
 - Payroll taxes & benefits related to salaries over the limit
 - Dues to more than one organization
- Total HO Medicaid adjustments
 - Must be allocated to each facility in its proportionate ratio per HO allocation
 - Facility portion should be reported on Schedule I-1 of facility CR

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Schedule J

- New schedule
- Preliminary Floor calculation
- Inputs needed
 - Worksheet A
 - Worksheet B-1
 - Facility Specific Direct Care and Care Related Floor Per Diem from Medicaid quarterly rate letters

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Schedule K

- Must be signed by authorized facility representative
- Signed and dated hard copy must be submitted
- Check figures on hard copy must agree to electronic file submitted

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Schedule L

- Required attachments to the La. NF CR
 - Must be submitted before the cost report is considered filed
 - Mail hard copies to M&S or scan and email to M&S
 - Copies must be legible
 - Highlighted or color documents often appear "blacked out" on black & white copies or scanned documents
 - New item #4 – Support for Worksheet A-6, A-8 and A-8-1 adjustments

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Schedule L

- Required attachments to the La. NF CR
 - Property taxes
 - Notices should be included
 - Should include both real and personal property
 - If related party pays property taxes, related party documentation should be attached
 - Cancelled checks alone are not sufficient documentation

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Schedule L

• Required attachments to the La. NF CR

- Property insurance
 - Support should be included for all types of property insurance that are reported on Worksheet A and Schedule F
 - Boiler, auto, flood
 - Support for all policy periods related to the cost report period should be included
 - For example, CR period – 1/1/08 to 12/31/08 but property policies renew on 8/1 each year. Support for the policy period 8/1/07 thru 8/1/08 and the policy period 8/1/08 thru 8/1/09 must be attached
 - If related party or home office pays property insurance, related party documentation should be attached
 - Allocation schedules that agree to amount reported on the cost report and agree to total premiums should be attached

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Schedule L

• Required attachments to the La. NF CR

- Property insurance
 - Insufficient documentation
 - Cancelled checks only
 - Invoices without policy period information
 - Invoices without type of policy info or breakout of policy between policy types
 - Financing agreements without type of policy info or breakout of policy between types
 - Interest paid to finance insurance should not be reported as insurance expense
 - Declaration pages without premium amounts
 - Allocation schedules without invoices/premium notices
 - Allocation schedules without property insurance separately identified

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Schedule L

• Required attachments to the La. NF CR

- Property insurance
 - Sufficient documentation
 - Invoices/premium notices that include type of insurance and policy period
 - Financing agreement that segregates insurance by type and policy period and between premiums and financing charges
 - Allocation schedules for both periods related to the CR periods that reconcile to invoices/premium notices/ financing agreements
 - Calculation of amounts for each period that ties to amounts reported on TB attached to the CR and to Schedule F-1, Line 2
 - Insurance reported on Lines 1 and 2 of Worksheet A and on Line 2 of Schedule F-1 will be adjusted to documentation provided
 - If support submitted only relates to a portion of the CR period then only a portion will be allowed

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Home Office La. Medicaid Cost Report

- Should be filed along with Medicare Home office cost report
- Put NA on sections that don't relate to home office
- Only need to send in 1 HO cost report for the entire related group
 - Do not send 16 copies of HO if you have 16 related facilities
- All applicable attachments required by Schedule L should be included in HO submission

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Basic Cost Principles

- Medicare cost principles should be used to complete Form 2540
 - Provider Reimbursement Manual (PRM) – HIM-15
- Standards for Payment for Nursing Facilities
 - State specific rules
 - Refers to PRM
 - Chapters 5 and 8 relate to cost report and RPFA

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Basic Cost Principles

- Allowable cost
 - Reasonable
 - Expectation is that the provider seeks to minimize costs
 - Costs do not exceed what a prudent and cost conscious buyer would pay
 - Related to resident care
 - Necessary and Proper
 - Costs to develop and maintain the operation of patient care facility and activities
 - Costs which are common and accepted occurrences in field
- Generally accepted accounting principles (GAAP) are required (i.e., accrual basis of accounting)
 - Information sources are general ledger/financial statements and census records

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Basic Cost Principles

• Specific Costs Addressed in SFP

- **Salaries**
 - Limited to DHH maximum
- **Travel**
 - Related to administration of facility and resident care
- **Insurance**
- **Interest (see further discussion below)**
- **Motor Vehicles**
 - RV's, pick-up trucks for equipped camping, airplanes and boats specifically disallowed
- **Rent**
 - Related party rent is not allowable
 - Costs of related party ownership are allowable

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Basic Cost Principles

• Specific Costs Addressed in SFP

- **Dues**
 - One professional trade organization is allowable
 - Disallow other allowable dues on Schedule I-1
 - Disallow non-allowable dues on Worksheet A-8
 - Dues related to lobbying
 - Dues not related to resident care
- **Management Fees/Central Office Overhead**
 - Related management fees limited to actual costs
 - Home office cost report should be filed
 - Allocation methods explained in PRM, Section 2150

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Basic Cost Principles

• Specific Costs Addressed in SFP

- **Owner's Compensation (see further discussion below)**
- **Depreciation**
 - Asset useful lives must be in compliance with ranges in Medicare regulations
 - AHA Guide – 2004 edition for assets acquired after 5/1/04
 - Straight-line depreciation must be used
 - Expenditures must be capitalized if cost is at least \$5,000 and the useful life is at least 2 years
 - Detail depreciation listing must reflect individual assets with specific description of item, not vendor name

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Basic Cost Principles

- Specific Non-allowable Costs in SFP
 - Dues to more than one professional trade org.
 - Bad debts
 - Unreasonable costs
 - Costs not related to resident care
 - Fines and Penalties
 - Related party costs in excess of actual costs

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Basic Cost Principles

- Interest is allowable if it is:
 - Necessary for the operation of the facility & reasonably related to resident care
 - Proper - reasonable rate
 - Interest expense should be reduced by interest income
 - Related party interest is limited to underlying cost to related party

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Basic Cost Principles

Owner's Compensation

- The Medicare Provider Reimbursement Manual (HIM-15), Chapter 9 addresses compensation of owners. The following briefly summarizes some HIM-15 principles for owner's compensation:
 - Owner's compensation means the total benefit received by the owner including salary, amounts paid for the owner's benefit by the facility, the cost of assets and services received from the facility by the owner, and deferred compensation.
 - Reasonableness requires that the owner's compensation be such an amount as would ordinarily be paid for comparable services and must be supported by sufficient documentation such as job descriptions and time sheets to be verifiable and auditable.

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Basic Cost Principles

Owner's Compensation (cont'd)

- Necessary requires that had the owner not furnished the services, the institution would have had to employ another person to perform the services.
- §904.2(D)(1) states, "Presumably, where an owner performs services for several institutions, he spends less than full time with each institution. In such cases, allowable cost shall reflect an amount appropriate to a full-time basis." Therefore, owners' compensation is limited to one full time equivalent position in the Louisiana Medical Assistance Program, no matter how many participating facilities the owner may have.
- In addition, owner's compensation is limited by the Bureau of Health Services Financing to the compensation of administrators.

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Medicare Cost Report issues

- Worksheet A-8-1
 - Common mistakes
 - Column 4 doesn't agree to trial balance
 - Column 5 doesn't agree to support from related party
 - Transactions not reported
- Unnecessary borrowing – PRM Section 202.2
 - Financial need
 - Transfer of excess cash to other facilities/entities
 - Significant related party receivables/non-allowable assets
- CHOW – PRM Section 104.10 E
 - Assets can't be written up to purchase price
 - Asset basis carries over from prior owner
 - Interest on assets written up or nonallowable assets is not allowable

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Census Information

- Affirmative census
 - Should be performed and documented daily
 - Should be maintained by level of care and payor type
 - Should segregate allowable leave days and paid bed hold days from in-house days
- Date and time of each leave should be recorded in census records or related supporting documentation (ie, furlough sheet, leave log, etc.)
- Payment is made for day of admission and day of death
- No payment is made for day of discharge
- 7 Hospital leave days per hospitalization are allowed

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Census Information

- 15 home leave days per year are allowed
- Leave limits should be monitored by facility to ensure appropriate reporting on census and billing documents
- First day of absence is the day on which the first 24 hour period of absence expires
 - SFP 5-4 is different
- Only 24 continuous hours or more is considered an absence
- Family/resident may pay for allowable leave days over the limits (Paid Bed Hold Day)

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Census Information

Example 1

- If a resident left the facility on January 3rd at 9 am and returned on January 10th at 8 am, the provider would report leave days for January 4th through January 9th. If however, the resident in the above example returned at 10 am on January 10th, the provider would report leave days for January 4th through January 10th

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Census Information

Example 2

- If a resident left the facility on January 3rd at 9 am and returned on January 21st at 8 am, the provider should report January 4th – January 10th as leave days. January 11th – January 20th are either paid or unpaid bed hold days. If however, the resident returned at 10 am on January 21st, the provider should report January 11th – January 21st as paid or unpaid bed hold days
- Paid bed hold days –
 - If payment is received for leave days over the DHH allowable leave days, or
 - If a payment is received for a private or Medicare resident when the resident is not in the home
- Unpaid bed hold days
 - If no payment is received but the facility is holding the bed for the resident
 - Should not be reported on Schedule B of La. NF CR

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Residents' Personal Funds Account(s)

- Basic information re: fund requirements is included in SFP Sections 8-7 through 8-12
- Detailed written policies and procedures are required
 - For protection of resident funds
- Documentation must be maintained regarding responsibility for residents' funds (ie, facility or resident/relative/other)
- Service charges for a bank account can NOT be charged to the resident account
 - Including check printing charges
- Detail documentation must be kept for all transactions

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Residents' Personal Funds Account(s)

- Deposits
 - Date
 - Source
 - Amount
- Withdrawals
 - Date
 - Payee (if check)
 - Purpose
 - Amount
- Checks should not be made payable to "Cash" or employees of the facility

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Residents' Personal Funds Account(s)

- Deposits
 - Receipts for all cash received for each resident
 - Copies of all checks received for each resident
 - Cash receipts journal should be maintained
- Withdrawals
 - Invoice and cancelled check
 - Signed voucher
 - Resident choice documentation if purchase of item facility would normally pay for
 - Withdrawals should not be allowed if the resident has inadequate funds for the requested purchase. Facility may fund these residents' disbursements by maintaining their vouchers in the PC fund until funds are received to pay for them.

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Residents' Personal Funds Account(s)

- Bank account(s) must be reconciled each month to the (sum of) the ledger sheets
- Reconciliation should be reviewed and approved by someone other than the preparer or custodian of the account
- Outstanding checks that don't clear the bank within a reasonable time should be reposted to resident account and, if possible, re-issued
- Residents' funds account shall not include any facility funds

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Residents' Personal Funds Account(s)

- Inappropriate charges to resident fund
 - Personal hygiene items
 - Wheelchairs and other support items and medical supplies
 - Tips, gifts, expenses for staff
 - OTC drugs
 - Incontinent supplies
- Residents must receive quarterly statements

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Residents' Personal Funds Account(s)

- Amounts in excess of \$50 with respect to a resident must be maintained in an interest bearing account
- Interest must be distributed to each resident participating in the account on an:
 - Actual interest earned basis
 - End of quarter balance basis
- Surety bond for Residents' Personal Funds Account is required
 - Should be sufficient to cover highest daily balance in account
 - Must have DHH approval if some other form of financial assurance is maintained in lieu of surety bond (i.e., letter of credit, pledged CD)

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Residents' Personal Funds Account(s)

- Petty cash must be maintained on an imprest system
 - Facility should establish fund with facility funds
 - Replenish from residents' account
- Pre-numbered vouchers signed by resident or two witnesses
- Checks to replenish account should be made to "Custodian of Petty Cash"
- Petty cash is not a part of the reconciliation between the bank balance and the sum of the ledger cards

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Residents' Personal Funds Account(s)

- Funds belonging to a discharged resident must be refunded to resident or responsible party by the end of the month following the month of discharge
- See SFP section 8-11 for return upon death
- Funds that can not be returned should be maintained in residents' account and ledger sheet should be maintained in the former resident's name. After state statutory period, these funds should be returned to the State Department of Revenue (See SFP page 8-11)

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Wrap-Up

- Summary
- Questions
- Thanks!

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**LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report**

SCHEDULE A - FACILITY INFO

**Read Instructions before completion. ALL FORMS AND SECTIONS SHOULD BE SUBMITTED, EVEN IF NOT APPLICABLE.
ALL AMOUNTS SHOULD BE REPORTED IN WHOLE DOLLARS**

Medicaid Provider Number: _____ Medicare Number: _____ Certification Date: _____

Cost Report Period: From: _____ To: _____ Date Completed: _____

Facility Name as Shown on Certification: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Contact Person: _____ Phone: _____ Ext: _____

Email: _____ Fax: _____ Ext: _____

A. TYPE OF CONTROL (Select Only One)

Nonprofit

☐ Church Related

☐ Private

☐ Other (specify) _____

Proprietary

☐ Individual

☐ Partnership

☐ Corporation

Governmental

☐ State

☐ Parish

☐ City

☐ Other (specify) _____

B. TYPES OF SERVICES PROVIDED (Select All That Apply)

- ☐ Nursing Facility (NF)
- ☐ Skilled Nursing Infectious Disease (SN/ID)
- ☐ Skilled Nursing Technology Dependent Care (SN/TDC)
- ☐ Neurological Rehabilitation Treatment Program (NRTP-Rehab)
- ☐ Neurological Rehabilitation Treatment Program (NRTP-Complex)

C. TYPE OF FACILITY (Select Only One)

- ☐ Free-Standing Nursing Facility (NF)
- ☐ Free-Standing Skilled Nursing Facility/Nursing Facility (SNF/NF) - Medicare/Medicaid
- ☐ Hospital-Based Nursing Facility (NF)
- ☐ Hospital-Based Skilled Nursing Facility/Nursing Facility (SNF/NF) - Medicare/Medicaid

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

0

PROVIDER: 0

FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE B - STATISTICAL DATA

Licensed (a)	Medicare/Medicaid Certified (b)
0	0

1. Beds (beginning of period)

1.01 Change in number of beds

1.02 Date of Change

2. Beds (end of period)

3. Total Available Bed Days

(number of beds X number of days in cost report period)

Title XVIII (a)	Title XIX excl. SN/ID SN/TDC & NRTP* (b)	Title XIX SN/ID (c)	Title XIX SN/TDC (d)	Title XIX NRTP* (e)	Other (f)	Total Days (g)	Allowable Leave Days (h)	Paid Bed Hold Days (i)	Provider Fee Bed Days (j)
						0			0

4. Inpatient Days

5. Percent of Total

6. Total XIX Days paid/Payable at end of period
(should equal line 4, TOTALS, cols b - e)

7. Percentage Occupancy (Line 4 Total Days/Line 3 Licensed Bed Days)

*NRTP Includes both NRTP-Rehab and NRTP-Complex

**This total should agree to total days on Worksheet S-3 of your Medicare cost report.

**LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report**

PROVIDER: 0
FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE C - OWNERSHIP / EMPLOYEES / RELATED PARTIES

1. List all persons living in facility who are not residents, their position or relationship to the facility such as owners, employees, etc.

Name (a)	Function (b)	Hours per work week devoted to business (c)	% of ownership (d)	Compensation included in allowable costs for this period (e)

2. Changes in ownership, licensure or certification during period. Attach a copy of change notification to State and/or approval for change.

Type of Change (a)	From (b)	To (c)	Date of Change (d)

3. If the facility is leased, give full name of the owners of the leased assets, disclose whether the lessor is a related party, and disclose the lease rate per month. Attach a copy of the executed lease agreement effective during the cost report period.

Owner of Leased Assets (a)	Related Party (Yes/No?) (b)	Lease Rate Per Month (c)

4. If motor vehicles are leased, give full name of the owners of the leased assets, disclose whether the lessor is a related party, and disclose the lease rate per month. Attach a copy of the executed lease agreement effective during the cost report period.

Owner of Leased Assets (a)	Related Party (Yes/No?) (b)	Lease Rate Per Month (c)

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER: 0
FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE C - OWNERSHIP / EMPLOYEES / RELATED PARTIES

5. List all owners with 5% interest or more and/or members of the Board of Directors and key officers even if they receive no compensation, and provide the following information.

Name (a)	Function (b)	Hours per week devoted to nursing facility business (c)	Percent of Ownership (d)	Compensation Included in Allowable Costs for the Period (e)

6. List all relatives of owners, members of Board of Directors and key officers (listed in #5 above) employed by the facility.

Name (a)	Function (b)	Relationship (c)	Related Owner # (d)	Compensation Included in Allowable Costs for the Period (e)

PROVIDER: 0
FROM: 1/0/1900 TO: 1/0/1900

SCHEDULE D - MISCELLANEOUS INFORMATION

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER: 0
FROM: 1/0/1900 TO: 1/0/1900

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SCHEDULE D - MISCELLANEOUS INFORMATION

8. Name of management company:

Street Address:

City / State / Zip:

9. Name of accountant:

Street Address:

City / State / Zip:

10. Location of records:

10.01 Financial:

10.02 Statistical:

10.03 Medical:

10.04 Other:

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER: 0

0

FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE E-1 - NURSE AIDE TRAINING AND TESTING

1. How Many Individuals Attended Nurse Aide Training and Testing During the Cost Report Period?
2. Out of All the Attendees, How Many Actually Passed the Course and Became CNAs?

NAT&T EXPENSE

DESCRIPTION (a)	EXPENSES PER BOOKS (b)	ADJUSTMENTS (c)	ALLOWABLE PROGRAM EXPENSE (d)	WORKSHEET A MEDICARE COST REPORT		
				LINE NO* (e)	DESCRIPTION (f)	COLUMN (g)
3. Salaries and Wages - Instructor Only			0			
4. Payroll Taxes - Instructor Only			0			
5. Employee Benefits - Instructor Only			0			
6. Training Supplies			0			
7. Training Equipment Depreciation (Attach Schedule)			0			
8. Testing Fees			0			
9. Contract or Outside Services			0			
10. Miscellaneous (Specify)			0			
11. Miscellaneous (Specify)			0			
12. Miscellaneous (Specify)			0			
13. TOTAL EXPENSES (Add Lines 3-12)	\$ -	\$ -	\$ -			

- | | |
|--|----------|
| 14. Percent Of Medicaid Resident Days During Cost Reporting Period | 0.0000% |
| 15. Gross Medicaid Expense Allocation (Line 13 X Line 14) | \$ - |
| 16. Medicaid Maximum Allowable Cost | \$ 9,396 |
| 17. Enter The Lesser Of Line 15 Or Line 16 | \$ - |
| 18. Amount Carried Forward From Prior Year | \$ - |
| 19. If Line 17 Is Greater Than Line 18, Enter Amount Due From Medicaid | \$ - |
| 20. If Line 18 Is Greater Than Line 17, Enter Carried Forward Amount | \$ - |

ADJUSTMENTS TO BE MADE BY RATE-SETTING (PROVIDERS DO NOT COMPLETE)

Line #	Line Description	Column	As-Submitted Amount
21.			\$ -
22.			\$ -
23.			\$ -
24.			\$ -
25.			\$ -
26.			\$ -
27.			\$ -
28.			\$ -
29.			\$ -
30.			\$ -
31.	TOTAL		\$ -

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER: 0

0

FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE E-2 - NURSE AIDE TRAINING DETAIL

EXPENSE DETAIL

1. NUMBER OF INSTRUCTORS:

2. FULL TIME EQUIVALENT:

3. BENEFITS PROVIDED:

NOTE: Benefits may not exceed those available to other employees

3.01 LIFE INSURANCE

3.02 HEALTH INSURANCE

3.03 RETIREMENT PLAN

3.04 UNIFORMS

3.05 MEALS

3.06 OTHER (Describe)

Below, Explain Any Miscellaneous Expenses Shown on Schedule E-1, Lines 10-12

4.

5.

6.

7.

8.

9.

10.

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
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Nursing Facility Medicaid Cost Report

PROVIDER: 0

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0

SCHEDULE F - SPECIFIC COST DETAIL

NOTE: Medicare Cost Report Worksheet A line number should be the line number after Worksheet A-6 reclassifications, if any.

Indicate where the following expenses are recorded in your general ledger, and where they have been reported on Worksheet A of your Medicare cost report (after W/S A-6 Reclassifications, W/S A-8 and W/S A-8-1 Adjustments).

F-1: INFORMATION FOR LOUISIANA MEDICAID RATE-SETTING

Description (a)	GL Account # (b)	Dollar Amount (c)	Worksheet A Medicare Cost Report Line Number (d)	Worksheet A Description (e)	Worksheet A Medicare Cost Report Column (f)
1.00 Property Taxes					
1.01 Property Taxes (if on more than one Worksheet A Line)					
2.00 Property Insurance					
2.01 Property Insurance (if on more than one Worksheet A Line)					
3.00 Contract Nursing Services*					
3.01 Contract Nursing Services* (if on more than one Worksheet A line)					
4.00 Raw Food					
5.00 Provider Fees					
Total		\$ -			

*RN, LPN and Aides direct patient care services obtained from outside staffing companies

For the two sections below, please provide documentation to support all information reported, such as payroll journals, etc.

The information provided below should be on the accrual basis for the cost report period.

F-2: SALARY INFORMATION - ADMINISTRATOR SECTION

Description (a)	GL Account # (b)	Dollar Amount (c)	Worksheet A Medicare Cost Report Line Number (d)	Worksheet A Description (e)	Worksheet A Medicare Cost Report Column (f)
1.00 Salary					
2.00 Bonuses					
3.00 Other Benefits					
4.00 Total Compensation (1+2+3)		\$-			
5.00 Medicaid Cost Report Adjustments					
6.00 Allowable Compensation (4+5)		\$-			
7.00 Administrator Name				Related Party?	
8.00 Administrator Name				Related Party?	

F-3: SALARY INFORMATION - ASSISTANT ADMINISTRATOR SECTION

Description (a)	GL Account # (b)	Dollar Amount (c)	Worksheet A Medicare Cost Report Line Number (d)	Worksheet A Description (e)	Worksheet A Medicare Cost Report Column (f)
1.00 Salary					
2.00 Bonuses					
3.00 Other Benefits					
4.00 Total Compensation (1+2+3)		\$-			
5.00 Medicaid Cost Report Adjustments					
6.00 Allowable Compensation (4+5)		\$-			
7.00 Assistant Administrator Name				Related Party?	
8.00 Assistant Administrator Name				Related Party?	

**LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report**

PROVIDER: 0

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FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE G - ANCILLARY/THERAPY CHARGES

1. Number of Medicaid residents without Medicare Part B coverage
2. Number of Medicaid residents without Medicare Part B coverage requiring therapy (PT, OT, ST)

Below, record ancillary/therapy charges by payor source for all of the categories reported on Worksheet C of your Medicare cost report. Line items and totals should agree with Worksheet C of your Medicare cost report. The charges reported below should reflect only the charges for cost incurred by the facility and not any charges billed by an outside vendor for services the outside vendor provided.

*Medicaid charges should include Medicaid charges for specialized services. If specialized services are provided (SN/ID, SN/TDC, N RTP), complete Schedules H-1, H-2, & H-3.

**Nursing facility charges include charges for both the nursing facility and, where applicable, the skilled nursing facility unit.

Ancillary / Therapy Line Number Per Medicare Cost Report	Ancillary / Therapy Cost Center Category Per Medicare Cost Report	Nursing Facility / Skilled Nursing Facility Only**				All Other Routine Cost Center Charges	Worksheet C Total
		Medicare Part A Charges	Medicare Part B Charges	Medicaid Charges*	Other Charges		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
3.							\$ -
4.							\$ -
5.							\$ -
6.							\$ -
7.							\$ -
8.							\$ -
9.							\$ -
10.							\$ -
11.							\$ -
12.							\$ -
13.							\$ -
14.							\$ -
15.							\$ -
16.							\$ -
17.							\$ -
18.							\$ -
19.							\$ -
TOTALS:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER:

0 0

FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE H-1 - Ancillary/Therapy Charges for Specialized Care Services (SN/ID, SN/TDC, & NRTP)

Below, record all Medicaid ancillary/therapy charges for all of the categories reported on Worksheet C of your Medicare cost report. The charges reported below should reflect only the charges for cost incurred by the facility and not any charges billed by an outside vendor for services the outside vendor provided.

*When this Schedule is required, Total Medicaid Charges equals Total Medicaid Charges reported on Schedule G, Column (e).

**Nursing facility charges include charges for both the nursing facility and, where applicable, the skilled nursing facility unit.

Ancillary / Therapy Line Number Per Medicare Cost Report	Nursing Facility / Skilled Nursing Facility Only**					
	Total Medicaid Charges*	Medicaid Charges SN/ID	Medicaid Charges SN/TDC	Medicaid Charges NRTP-Rehab	Medicaid Charges NRTP Complex	Other Medicaid Charges
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1. 0.00	\$ -					\$ -
2. 0.00	\$ -					\$ -
3. 0.00	\$ -					\$ -
4. 0.00	\$ -					\$ -
5. 0.00	\$ -					\$ -
6. 0.00	\$ -					\$ -
7. 0.00	\$ -					\$ -
8. 0.00	\$ -					\$ -
9. 0.00	\$ -					\$ -
10. 0.00	\$ -					\$ -
11. 0.00	\$ -					\$ -
12. 0.00	\$ -					\$ -
13. 0.00	\$ -					\$ -
14. 0.00	\$ -					\$ -
15. 0.00	\$ -					\$ -
16. 0.00	\$ -					\$ -
17. 0.00	\$ -					\$ -
18. TOTALS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER:

0

0

FROM:

1/0/1900

TO:

1/0/1900

SCHEDULE H-2 - SPECIALIZED CARE DAYS AND EXPENSES

If you did not provide ID, TDC, and NRTP services, do not complete this schedule.

Please report total specialized service resident days for Medicaid and other payors (cols. (a)-(b)). Report Medicaid specialized care leave days in column (c).

NOTE: Report the direct routine nursing expenses for specialized care included in your Medicare routine NF/SNF cost centers (cols. (e)-(h)).

	Resident Days (from Provider's Data)				Complete Schedule A Prior to this Schedule		Complete Schedule A Prior to this Schedule	
	Medicaid	Other	Medicaid Leave Days	Total (excl. Leave)	Salary	Other	Salary	Other
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1. SN/ID (Infectious Disease)	0			0				
2. SN/TDC (Technology Dependent)	0			0				
3. NRTP-Rehab				0				
4. NRTP-Complex				0				
5. NRTP Total	0	0	0	0	\$ -	\$ -	\$ -	\$ -
6. Total Specialized Care	0	0	0	0	\$ -	\$ -	\$ -	\$ -

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER: 0

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FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE H-3 - SPECIALIZED CARE STATISTICS

If you did not provide ID, TDC, and NRTP services, do not complete this schedule.

GENERAL SERVICES COST CENTER STATISTICS

For each of the general services cost centers on your Medicare cost report, include those statistics attributable to providing SN/ID, SN/TDC, and NRTP services. These statistics will be used to determine the allowable cost of providing SN/ID, SN/TDC, and NRTP services.

Medicare Cost Report W/S A Line #	Medicare Cost Report Cost Center Category (Column on B-1)	Provider's Data				Total Specialized Care Statistics
		SN/ID Statistics (included in NF/SNF on B-1)	SN/TDC Statistics (included in NF/SNF on B-1)	NRTP-Rehab Statistics (included in NF/SNF on B-1)	NRTP-Complex Statistics (included in NF/SNF on B-1)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						0
2.						0
3.						0
4.						0
5.						0
6.						0
7.						0
8.						0
9.						0
10.						0
11.						0
12.						0
13.						0
14.						0
15.						0
16.						0
17.						0
18.						0
19.						0
20.						0
21.						0
22.						0
23.						0
24.						0
25.						0

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER: Q

FROM: 1/0/1900 TO: 1/0/1900

Q

SCHEDULE I-1 - Nursing Facility Medicare / Medicaid Cost Reconciliation

Medicaid Cost Adjustments for the Facility's Cost Report

Adjustments to allowable cost per Medicare to comply with Medicaid allowable cost for the NURSING FACILITY

Description (a)		Amount Reported on Medicare Cost Report (b)	Line (c)	Description (d)	Column (e)	Adjustment Amount (f)	Allowable Cost per Medicaid (g)
Medicare Cost Report Worksheet A							
1.00	Administrator Salary Limit						\$ -
2.00	Assistant Administrator Salary Limit						\$ -
3.00	Allocation of Medicaid Only Home Office Adjustments						\$ -
3.01	Allocation of Medicaid Only Home Office Adjustments						\$ -
3.02	Allocation of Medicaid Only Home Office Adjustments						\$ -
4.00	Dues						\$ -
4.01	Dues						\$ -
5.00	Payroll Taxes (related to salaries on lines 1, 2, 7-15)						\$ -
6.00	Employee Benefits (related to salaries on lines 1, 2, 7-15)						\$ -
7.00	Other Salary Limit**						\$ -
8.00	Other Salary Limit**						\$ -
9.00	Other Salary Limit**						\$ -
10.00	Other Salary Limit**						\$ -
11.00	Other Salary Limit**						\$ -
12.00	Other Salary Limit**						\$ -
13.00	Other Salary Limit**						\$ -
14.00	Other Salary Limit**						\$ -
15.00	Other Salary Limit**						\$ -
TOTALS		\$ -				\$ -	\$ -

* Please specify the position of the employee whose salary is being limited on the line provided

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER: 0

FROM: 1/0/1900 TO: 1/0/1900

0

SCHEDULE 1-2 - Home Office Medicare / Medicaid Cost Reconciliation

Medicaid Cost Adjustments for the Home Office Cost Statement

Adjustments to allowable cost per Medicare to comply with Medicaid allowable cost for the HOME OFFICE

Description (a)	Amount Reported on Medicare Home Office Cost Statement (b)	Medicare Home Office Cost Statement Schedule B		Adjustment Amount (f)	Allowable Cost per Medicaid (g)
		Line (c)	Description (d)	Column (e)	
1.00 Administrator Salary Limit					\$ -
2.00 Assistant Administrator Salary Limit					\$ -
3.00 Dues					\$ -
3.01 Dues					\$ -
4.00 Payroll Taxes (related to salaries on Lines 1, 2, & 6-8)					\$ -
5.00 Employee Benefits (related to salaries on Lines 1, 2, & 6-8)					\$ -
6.00 Other Salary Limit.*					\$ -
7.00 Other Salary Limit.*					\$ -
8.00 Other Salary Limit.*					\$ -
TOTALS	\$ -			\$ -	\$ -

* Please specify the position of the employee whose salary is being limited on the line provided

**LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report**

PROVIDER: 0

0

FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE J - Preliminary Direct Care / Care-Related Floor Calculation (Subject to Audit / Desk Review)

EMPLOYEE BENEFITS (Used for Direct Care and Care-Related Allocation)

1. Fill Out Schedule A First
2. Total Supplemental Cost Report Employee Benefit Adjustments (from Schedules E-1, F, I-1)
3. Adjusted Employee Benefit Cost
4. Fill Out Schedule A First
5. Employee Benefit Unit Cost Multiplier
6. Employee Benefit Statistical Basis on Medicare Cost Report W/S B-1

\$	-
\$	-
0	

Lines 7-9 Are Only Completed if "Other" is Selected on Line 6, Above

7. N/A - DO NOT COMPLETE THIS LINE
8. N/A
9. N/A

N/A	N/A	N/A	N/A
(b)	(c)	(d)	(e)
0			
0	0	0	0

OTHER CARE-RELATED STATISTICS

10. Medicare Worksheet B-1 Columns (On this line, select a column description for each column after Dietary - In order of Medicare Worksheet B-1)

11. Total Statistics (First Number in Each Column on Medicare Worksheet B-1)
12. N/A
13. N/A
14. N/A
15. N/A
16. N/A
17. N/A
18. N/A
26. Fill Out Schedule A First
27. Fill Out Schedule A First
28. Less Specialized Care Stat Adjustments from Medicaid Schedule H-3
29. Adjusted SNF/NF Statistics
30. N/A
31. N/A
32. N/A
33. N/A
34. N/A
35. N/A
36. N/A
37. N/A
38. N/A
39. N/A
40. N/A
41. Total Overhead Statistics Allowed in Rates & Floor, Sum of Lines 29-40, above
42. Unit Cost Multiplier (Calculates after Next Section is Complete)

Medicare Worksheet B-1 (Select All Column Headings Below - Begin after Dietary Column on W/S B-1)							
Dietary							
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER: 0

0

FROM: 1/0/1900

TO: 1/0/1900

SCHEDULE J - Preliminary Direct Care / Care-Related Floor Calculation (Subject to Audit / Desk Review)

MEDICARE COST REPORT EXPENSE DATA

Worksheet A Line Description (a)	Medicare Cost Report Worksheet A Expenses						Adjustments to Medicare Cost		Total Salary Expense (j)	Total "Other" Expense (k)
	Column 1 of W/S A (b)	Column 2 of W/S A (c)	Column 4 of W/S A - Salary Portion Only (d)	Column 4 of W/S A - "Other" Portion Only (e)	Column 6 of W/S A - Salary Portion Only (f)	Column 6 of W/S A - "Other" Portion Only (g)	Salary (from Schedules E-1, F, I-1, H-2) (h)	Other (from Schedules E-1, F, I-1, H-2) (i)		
43. Fill Out Schedule A First							0	0	\$ -	\$ -
44. Fill Out Schedule A First							0	0	\$ -	\$ -
45. N/A							0	0	\$ -	\$ -
46. N/A							0	0	\$ -	\$ -
47. N/A							0	0	\$ -	\$ -
48. N/A							0	0	\$ -	\$ -
49. N/A							0	0	\$ -	\$ -
50. N/A							0	0	\$ -	\$ -
51. N/A							0	0	\$ -	\$ -
52. N/A							0	0	\$ -	\$ -
53. N/A							0	0	\$ -	\$ -
54. N/A							0	0	\$ -	\$ -
55. N/A							0	0	\$ -	\$ -
56. N/A							0	0	\$ -	\$ -
57. N/A							0	0	\$ -	\$ -
58. N/A							0	0	\$ -	\$ -

DIRECT CARE

59. Direct Care Salaries (Sum of Lines 43 & 44, Column (j), above)	\$ -
60. Employee Benefit Allocation (Line 9, Col. (b) x Line 5, above)	\$ -
61. Direct Care Contract Nursing (Medicaid Schedule F)	\$ -
62. Total Direct Care Expense	\$ -

CARE-RELATED

63. Routine Nursing "Other" (Sum of Lines 43 & 44, Column (k), above)	\$ -
64. Raw Food (Medicaid Sched. F after Step-Down Using W/S B-1 Stats)	\$ -
65. Nursing Administration (Medicaid Sched. F after Step-Down Using W/S B-1 Stats)	\$ -
66. Social Service (Medicaid Sched. F after Step-Down Using W/S B-1 Stats)	\$ -
67. Patient Activities (Medicaid Sched. F after Step-Down Using W/S B-1 Stats)	\$ -
68. Care-Related Employee Benefit Alloc. (Line 5, Cols. (c), (d), & (e) x Line 5 x NF %, above)	\$ -
69. Total Care-Related Expense	\$ -

FLOOR FOR COST REPORT PERIOD

Rate Period Begin (a)	Rate Period End (b)	Facility Specific Direct Care and Care Related Floor Per Diem from Medicaid Rate Sheet (c)	Calendar Days in Cost Report Period (d)
70.			0
71.			0
72.			0
73.			0
74.			0
75.			0
76.			0

FLOOR / EXPENSE COMPARISON

77. Total Direct Care / Care-Related Expense (Sum of Lines 62 & 69, above)	\$ -
78. Total Resident Days (From Schedule B - Stats less Schedule H-2 days)	0
79. Total Direct Care / Care-Related Per Diem Cost (Line 77 / Line 78)	\$ -
80. Total Weighted Floor Per Diem for Cost Report Period (From Lines 70-76)	\$ -
81. Floor Per Diem In Excess of Per Diem Cost (Line 80-79, above)	\$ -
82. Cost Report Period Medicaid Days (From Schedule B - Stats)	0
83. PRELIMINARY TOTAL DUE MEDICAID (Line 81 x Line 82)*	\$ -

* NOTE: The total amount due Medicaid is subject to change based on DHH desk reviews and audits. After DHH desk review and/or audit and a review of your Medicare cost report, this schedule will be updated and forwarded with the final audit report for you to remit payment. **DO NOT REMIT PAYMENT WITH YOUR SUBMITTED COST REPORT!**

LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report

PROVIDER: 0
FROM: 1/0/1900 TO: 1/0/1900

SCHEDULE K - Certification Statement by Preparer and Owner, Officer, or Administrator of Facility

I, _____, _____
(Name) (Administrative Title)
of 0
(Name of Facility)
_____, _____ do certify that I have examined the
(City) (State)
attached report for the cost report period beginning 1/0/1900 and ending 1/0/1900 and to the best of my
knowledge and belief, it is a true and correct statement of the information required.

Signature of Authorized Representative of Facility

Date

Title

CERTIFICATION BY ACCOUNTANT

I have prepared the NF Cost Report of 0 for the cost
(Name of Facility)
report period beginning 1/0/1900 and ending 1/0/1900 and in my
opinion, except for the comments stated below, all information contained in the NF Medicaid Cost Report is fairly stated
and in accordance with the instructions furnished by Louisiana Department of Health and Hospitals Administration and
the Principles of Reasonable Cost as set forth in the Medicare Provider Reimbursement Manual (HIM-15).

Total Inpatient Nursing Days:	0	Floor Calculation - Due to State:	\$ -
Specific Cost Detail for Rate-Setting:	\$ -	Total Adjs on Schedule I-1 NF Recon:	\$ -

Comments:

Signature of Preparer

Date

Name of Preparer

**LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS
BUREAU OF HEALTH SERVICES FINANCING
Nursing Facility Medicaid Cost Report**

PROVIDER: 0 0
FROM: 1/0/1900 TO: 1/0/1900

Validation Edits		
Comparison #1	Comparison #2	Potential Errors
Total NAT \$ - (Sched. E-1 - Line 20)	Total NAT Posted \$ - (Sched. E-1 - Line 68)	\$ -
Specialized Care Offered? FALSE (Schedule A)	Specialized Care Schedules Completed? FALSE (Schedules H-1, H-2, & H-3)	
Allowable Leave / Bed-Holds - (Schedule B)	Spec. Care Leave Days - (Sched. B - Stats, Line 5a)	-
Maximum Calculated Bed Days - (Schedule B)	Actual Resident Days - (Schedule B, Column j)	-
Specific Cost Rate-Setting Total \$ - (Schedule F-1)	Specific Cost Rate-Setting Posted \$ - (Calculated from Schedule F-1)	
Medicaid Ancillary Charges \$ - (Sched. G, Line 20, Col. (e))	Other Medicaid Charges \$ - (Sched. H-1, Col. (g), Line 18)	
Specialized Care Routine Cost \$ - (Schedule H-2)	Total NF/SNF Routine Cost \$ - (Schedule J - Floor Calculation)	
NRTP Days on Schedule B 0	NRTP Days on Schedule H-2 0	0
Medicaid Only Adjustments - NF \$ - (Schedule I-1 - NF Recon)	Medicaid Only Adjs. NF - Posted \$ - (Calculated from Schedule I-1 - NF Recon)	\$ -
Total DHH Adjustments Posted 0.00	Total DHH Adjustments Entered 0.00	\$ -

**Amounts in Difference column should be zero and messages should be cleared.

**State of Louisiana
Department of Health and Hospitals
Nursing Facility (NF) Medicaid Cost Report**

INSTRUCTIONS FOR FILING:

- 1 Within 5 months of cost report period end**, submit the documents on Schedule L in either electronic format (scanned if possible) or paper copy.
- 2 Within 5 months of cost report period end**, E-mail a copy of the completed NF Medicaid cost report Excel template, the Medicare cost report ECR file, and the Medicare Home Office Cost Statement to Myers and Stauffer.

*All electronic documentation should be e-mailed to Myers and Stauffer at:
LANF@mslc.com*

All paper documentation can be mailed (using certified or other traceable delivery) or faxed to:

**Myers and Stauffer
ATTN: Louisiana NF
11440 Tomahawk Creek Parkway
Leawood, Kansas 66211
Fax: (913) 234-1104
Phone: (800) 374-6858**

- 3 Make a back-up copy of your electronic cost reports and retain for future reference.**
- 4 This cost report must be completed by all Medicaid-certified nursing facilities and their related home offices.**

Please Call Myers and Stauffer at 1-800-374-6858 if you have any questions on using the template or filing the cost report.

Louisiana Nursing Facility Cost Report Template Instructions

For Versions of Excel prior to 2007, there is a toolbar that includes buttons for Auditor, Add Row, Delete Extra Rows, Print, and Instructions that should show above, if the macros have been properly enabled.

For Office 2007 (new version), Auditor, Add Row, Delete Extra Rows, Print, and Instructions toolbar buttons will show under the "Add-Ins" menu if the macros have been properly enabled.

Macro Security Change Instructions (needed to run template with macros enabled)

For Microsoft Excel 2007:

You can change macro security settings in the Trust Center, unless a system administrator in your organization has changed the default settings to prevent you from changing the settings.

On the Developer tab, in the Code group, click Macro Security.

Tip: If the Developer tab is not displayed, click the Microsoft Office Button (upper left hand corner of the screen), click Excel Options, and then in the Popular category, under Top options for working with Excel, click Show Developer tab in the Ribbon.

In the Macro Settings category, under Macro Settings, click the option that enables all macros (low security) or the option that allows you to disable macros with notification (if the notification option is chosen, you will see a "SECURITY WARNING" message above

For Older Versions of Microsoft Excel:

Click "Tools" on the Menu and then click "Macro" – "Security". Select "Low" or "Medium" security. Then reopen the cost report template file.

GENERAL

Custom Toolbar Buttons:

- Auditor Toolbar Button - for use by DHH auditor only.
- Add and Delete Extra Rows - used on "C - Owners - Emp - Rel Parties" schedule
- Print - used to print package.
- Instructions - used to access this page.

All lines and schedules should be completed by the provider. If the appropriate answer is zero or not applicable, the provider must report "0" or "NA". No lines should be left blank.

All amounts should be rounded to the nearest dollar. Only per diem amounts reported on Schedules D & J should include cents. All per diems should be rounded to the nearest penny.

All costs reported on the cost report should be in accordance with the Louisiana NF Standards for Payment and the Federal Provider Reimbursement Manual (HIM-15). The accrual basis of accounting is required. Amount per books should be adjusted to the accrual basis prior to completion of the cost report. The cost report should reflect all year-end closing entries.

To access the Provider Reimbursement Manual (HIM-15) go to the following web-site:
<http://www.cms.hhs.gov/Manuals/PBM/itemdetail.asp?filterType=none&filterByDID=->

Use the TAB key to move throughout the forms to ensure no fields are skipped. Use drop-down arrows to scroll and select items in fields that contain lists.

What to File?

See Cover Tab.

When to File?

Cost reports are due on the last day of the fifth month following the facility's fiscal year end.

Where to File?

See Cover Tab.

SCHEDULE A - Facility Info

Facility Data:

- Facility data includes Medicare and Medicaid provider numbers, cost reporting period, facility address, and contact information.
- The "From" date is the Medicaid certification date for initial cost reports and the beginning of the facility's fiscal year for subsequent years.
- The "To" date is the end of the fiscal year unless the facility has been sold or closed.

- Please complete each field on this input screen.
- Be certain to include your email address.

Control and Type:

- Under type of control, select only one.
- Under type of services provided, select as many services as apply.
- Under type of facility, select only one.

SCHEDULE B - Statistical Data

Statistical Data:

- Enter the licensed beds, the certified beds, and available days.
- Enter days by payor class (including specialized services), excluding allowable hospital and home leave days and paid bed hold days, in columns (a) through (f). Column (g) should agree to Form 2540, Worksheet S-3, part 1. Column (h) should include all allowable leave days (i.e., days paid by Medicaid for hospital and home leave up to the allowable limits). Column (i) should include all paid bed hold days. Paid bed hold days are days that the facility receives a payment from a Medicaid resident to hold the bed while on a leave that exceeds the DHH allowable leave limit and all paid leave days for non-Medicaid residents. Unpaid bed hold days should not be reported on the Louisiana NF Medicaid cost report.

SCHEDULE C - Ownership / Employees / Related Parties

Related Parties

- List all persons living in facility who are not residents, their position or relationship to the facility.
- List any changes in ownership, licensure, and certification during the period.
- List if the facility is leased or any leased equipment and vehicles.
- Report the names of all owners with 5 % interest or greater, members of the Board of Directors and key officers and the related function, percentage of hours devoted to business per week, ownership percentage and allowable compensation for the cost report period. This should be completed for both non-profit and proprietary providers.
- Report the names of relatives of owners, members of the Board of Directors and key officers, that were employed during the cost report period.

SCHEDULE D - Miscellaneous Information

Miscellaneous Information

- Disclose number of employees, the number of minimum wage employees, and cost of benefits provided.
- Disclose the number of mortgages on fixed assets. The software allows for 3 mortgages to be listed. In this listing, include the date the original mortgage was taken out, the amount of the original loan, the existing interest rate in effective, and the allowable current period interest expense.
- Disclose the number of administrative personnel. The software allows for 2 administrators to be listed. If you have more, abbreviate and double up on the 2 rows.
- List customary charges to private pay residents as of the end of the year.
- List any major construction/renovation/leasehold improvements during the period

SCHEDULE E-1 - Nursing Aide Training and Testing

Nurse Aide Training

- Answer the questions on number of attendees in the nurse aide training classes and the number of those attending that passed the nurse aide training certification.

Expense Classification:

- Only expenses related to the initial certification of nurse's aides should be reported on this Schedule. Costs should be separately identified and supported in the provider's accounting records.

SCHEDULE E-2 - Nursing Aide Training and Testing Detail

Nurse Aide Training

Expense Detail:

- The Expense Detail Schedule is for listing any miscellaneous expenses shown on "Nurse Aide Training -- Expense" Schedule. Enter here the number of instructors and FTE. Also, list the benefits provided.

SCHEDULE F - Specific Cost

Schedule Objective:

The Medicaid case mix reimbursement system groups certain facility expenses differently than you may report them on your Medicare cost reporting forms. As such, Medicaid providers need to complete this Louisiana NF Medicaid schedule to ensure these cost are properly treated. For example, property tax expense is in a separate pass-through cost center within the Medicaid reimbursement system, yet these cost are commingled with other expenses on the Medicare cost report. This Louisiana NF Medicaid form collects the information needed so that these cost can be easily located by Medicaid program rate setters and auditors.

Instructions - Section F-1:

Description – The description of each cost that must be reported on this schedule has been provided. You should not add any costs not specifically requested on this schedule.

Column (b) GL Account # – Record the general ledger account number(s) for each cost item requested (property insurance, property taxes, etc.) in this column.

Column (c) Dollar Amount – Record the amount of allowable expense for each cost item in this column.

Column (d) - (f) Report Line – Indicate where these cost have been recorded on Worksheet A of your Medicare cost report form. For example, if property insurance is included on Worksheet A in the Capital - Building cost center of your Medicare form, you would need to indicate this as 1.00 in column (d) and select Capital - Building from the drop-down in column (e) and select "Other" column from the drop-down in column (f).

If you reclassify any of these items on Worksheet A-6, please report the cost center to which the expense was reclassified.

If any of these items were adjusted on Worksheet A-8 or A-8-I, please report the allowable expense after these adjustments.

If the expense has been reported in more than one cost center, please note each cost center and the corresponding amounts separately on the additional lines provided (2 lines for every expense except food and provider fees).

Instructions - Section F-2 and F-3:

Salary information: Please report all compensation paid to the administrators and assistant administrators during the cost report period. The information should be reported on the accrual basis to correspond to costs reported on the cost report. The name of each person in these positions should be reported. Related parties should be identified.

The cost report adjustments line should reflect adjustments to limit the administrator and assistant administrator salaries to the DHH limits.

Column (b) GL Account # – Record the general ledger account number(s) for each cost item requested (salaries, bonuses, etc.) in this column.

Column (c) Dollar Amount – Record the amount of allowable expense for each cost item in this column.

Column (d) - (f) Report Line – Indicate where these cost have been recorded on Worksheet A of your Medicare cost report form. For example, if the administrator's salary is included on Worksheet A in the Administrative and General cost center of your Medicare form, you would need to indicate this as 4.00 in column (d) and select Administrative and General from the drop-down in column (e) and select "Salary" column from the drop-down in column (f).

SCHEDULE G - Ancillary/Therapy - Charge Schedule

Schedule Objective:

The ancillary / therapy charge schedule has been developed to collect charges for ancillary / therapy services provided to Medicaid and other non-Medicare residents. The Medicare cost report form collects ancillary / therapy charges in total and for the Medicare Part A and Part B benefits, but does not collect these charges for Medicaid and other non-Medicare payers. Since detailed charge information is needed by the Medicaid program, providers need to complete this Louisiana NF Medicaid schedule.

Instructions:

Column (a) – Record the line number for each ancillary / therapy cost center included in your Medicare cost report form. For example, if you have an ancillary cost center for physical therapy and its on line 25 of the form, input 25 in this column.

Column (b) – Record the cost center category for each ancillary / therapy cost center included in your Medicare cost report form.

Column (c) – Record your total Medicare Part A charges for each ancillary / therapy cost center included in your Medicare cost report form. These charges are only for your nursing facility operation.

Column (d) – Record your total Medicare Part B charges for each ancillary / therapy cost center included in your Medicare cost report form. These charges are only for your nursing facility operation.

Column (e) – Record your total Medicaid charges for each ancillary / therapy cost center included in your Medicare cost report form. These charges are only for your nursing facility operation.

Column (f) – Record your total non-Medicare and non-Medicaid charges for each ancillary / therapy cost center included in your Medicare cost report form. These charges are only for your nursing facility operation.

Column (g) – If your facility has ancillary / therapy charges for a non-nursing facility operation (a hospital for example), record the hospital's ancillary charges in this column.

Column (h) – Total columns 2 through column 6. This amount must agree with total ancillary / therapy charges recorded for each line on Worksheet C of the Medicare cost report form.

- Medicaid charges should include charges for specialized services (SN/ID, SN/TDC, and NRTP).
- Nursing facility charges should include charges for both the nursing facility and, where applicable, the skilled nursing facility unit.

Remember to answer the two questions regarding Medicare Part B coverage. These questions are located at the top of the page.

SCHEDULE H-1 - Ancillary / Therapy Charges for Specialized Care Services (SN/ID, SN/TDC, NRTP)

Ancillary/Therapy - Specialized Care Services

This schedule is only required for providers with Specialized Services

Record all Medicaid ancillary / therapy charges for all of the categories reported on Worksheet C of your Medicare cost report. The charges reported below reflect only the charges for cost incurred by the facility and not any charges for cost incurred and billed by an outside vendor.

Schedule Objectives:

This schedule collects needed ancillary / therapy charge data and requires cost report preparers to further separate the Medicaid ancillary / therapy charge information into the following Medicaid patient categories: Total Nursing Facility charges, Skilled Nursing / Infectious Disease charges, Skilled Nursing / Technology Dependent Care charges, NRTP (Neurological Rehabilitation Treatment Program) charges, and Other Medicaid charges. The detailed information provided by this schedule will allow the Medicaid program to properly assign Medicaid cost across each of these service areas.

Column (a) - Ancillary / Therapy Line Number Per Medicare Report – Record the line number of each ancillary / therapy cost center included in your Medicare cost report form. For example, if you have an ancillary cost center for physical therapy and it is entered on line 25 of the form, input "25" in this column.

Column (b) - Total Medicaid Charges – Total Medicaid ancillary / therapy charges are recorded in this column. This amount must agree with the amount reported as Medicaid charges on the Louisiana Medicaid, Schedule G, Column e.

Column (c) - Medicaid Charges SN/ID – Record the Medicaid charges associated with SN/ID (Skilled Nursing / Infectious Disease) residents.

Column (d) - Medicaid Charges SN/TDC – Record the Medicaid charges associated with SN/TDC (Skilled Nursing / Technology Dependent Care) residents.

Column (e) - Medicaid Charges NRTP - Rehab – Record the Medicaid charges associated with NRTP - Rehab (Neurological Rehabilitation Treatment Program) residents.

Column (f) - Medicaid Charges NRTP - Complex Care – Record the Medicaid charges associated with NRTP - Complex Care (Neurological Rehabilitation Treatment Program) residents.

Column (g) - Other Medicaid Charges – Record the Medicaid charges associated with other Medicaid clients.

Please note that the total of columns c through g must equal column b.

SCHEDULE H-2 - Specialized Care Days and Expenses

Specialized Care Services

Schedule Objectives:

Louisiana NF Medicaid Schedule H-2 has been designed to assist the state in separating your cost associated with Skilled Nursing/Infectious Disease, Skilled Nursing/Technology Dependent Care, and NRTP from other Medicaid costs. Facilities need to report their direct patient care cost associated with each of these specialty populations and to provide the appropriate allocation statistics so that facility cost for each of these specialty areas can be identified.

Instructions:

- Resident Days - Record your resident days for each level of care and payor type.
- Record your direct salary cost for each level of care. (cols. (e) and (g))
- Record your non-salary cost for each level of care. (cols. (f) and (h))

SCHEDULE H-3 - Specialized Care Statistics

Instructions:

- **Column (a)** – Record the line number for each general service cost center that serves specialized care residents and is included on Worksheet A of the Medicare cost report. For example, if you have a general service cost center for dietary and its on line 8 of the Medicare form, enter 8 in this column.
- **Column (b)** – Record the cost center category for each general service cost center that serves specialized care residents and is included on Worksheet A of the Medicare cost report.
- **Column (c)** – Record the SN/ID statistics included in SNF and NF cost centers on Worksheet B-1 of the Medicare cost report.
- **Column (d)** – Record the SN/TDC statistics included in SNF and NF cost centers on Worksheet B-1 of the Medicare cost report.
- **Column (e)** – Record the NRTP-Rehab statistics included in SNF and NF cost centers on Worksheet B-1 of the Medicare cost report.
- **Column (f)** – Record the NRTP-Complex statistics included in SNF and NF cost centers on Worksheet B-1 of the Medicare cost report.
- For example, if the total direct square footage for the skilled nursing facility (line 16) were 10,000 feet, you would need to record what portion of the 10,000 was related to SN/ID clients in column (f).
- These statistics will be used to determine the allowable cost of providing SN/ID, SN/TDC, and NRTP services.

SCHEDULE I-1 Nursing Facility Medicare/Medicaid Cost Reconciliation

Schedule Objectives:

These schedules must be prepared to adjust costs reported as allowable on the Medicare cost report based on Louisiana Medicaid program reimbursement criteria.

Schedule I-1 is for nursing facilities only. Schedule I-2 is for home offices only.

Instructions:

Column (a) Description – The description of each cost to be adjusted must be reported here.

Column (b) Amount Reported – Record the total allowable cost for this item reported on your Medicare cost report.

Columns (c), (d), & (e) Medicare Line, Description, & Column – Indicate where this cost is located on Worksheet A of the Medicare cost report form (after Medicare reclassifications and adjustments).

Column (f) Adjustment – If the cost reported on the Medicare cost report exceeds the allowable amount per Louisiana Medicaid nursing facility reimbursement criteria, indicate the required adjustment.

Column (g) Allowable Cost per Medicaid – This amount is calculated by subtracting the "adjustment amount" from the "amount reported." The result is then reported in the "allowable cost per Medicaid" column.

All salaries, both nursing facility AND home office, are limited to the Louisiana Medicaid salary cost limits.

SCHEDULE I-2 Home Office Medicare/Medicaid Cost Reconciliation**Schedule Objectives:**

These schedules must be prepared to adjust costs reported as allowable on the Medicare home office cost statement based on Louisiana Medicaid program reimbursement criteria.

Schedule I-1 is for nursing facilities only. Schedule I-2 is for home offices only.

Instructions:

Column (a) Description – The description of each cost to be adjusted must be reported here.

Column (b) Amount Reported – Record the total allowable cost for this item reported on your Medicare cost report.

Columns (c), (d), & (e) Medicare Line, Description, & Column – Indicate where this cost is located on Worksheet A of the Medicare cost report form

Column (f) Adjustment – If the cost reported on the Medicare cost report exceeds the allowable amount per Louisiana Medicaid nursing facility reimbursement criteria, indicate the required adjustment.

Column (g) Allowable Cost per Medicaid – This amount is calculated by subtracting the "adjustment amount" from the "amount reported." The result is then reported in the "allowable cost per Medicaid" column.

All salaries, both nursing facility AND home office, are limited to the Louisiana Medicaid salary cost limits.

Cost Limits**Salary Expense Allowable Cost Limitations****Administrative Salary Maximums:**

Long Term Care Administrator (AS624)	\$ 122,595 (Effective 07/01/2007)
Long Term Care Associate Administrator (AS622)	\$ 108,078 (Effective 07/01/2007)

If you require further information, please call (225) 342-6116.

SCHEDULE J - Floor Calculation

NOTE 1: This schedule compares the facility's spending against their direct care / care-related floor and determines any amount due to the state.

NOTE 2: Enter all of the required data using your Medicare cost report forms to be filed for the same cost report period. See example at the end of this section, if you are having problems identifying the correct lines on the Medicare cost report.

Line 1: Enter total adjusted employee benefit cost from the Medicare Cost Report (W/S A, Column 7)

Line 4: Enter total adjusted employee benefit statistics from the Medicare Cost Report (W/S B-1)

Line 6: Use the drop-down arrow to select the Employee Benefit statistical basis as shown at the top of Medicare worksheet B-1 for the employee benefits column.

Line 7: Only complete this line if Line 6 = "Other". Must enter statistics from W/S B-1. for the cost centers shown in each column.

Line 10: Using Medicare Worksheet B-1, enter all column cost center headings beginning after Dietary. **DO NOT ENTER COLUMNS PRIOR TO DIETARY.** You may not use all columns depending on how you completed the Medicare cost report.

Line 11: Enter the total statistics (First Number in Each Column on Medicare Worksheet B-1). For example, the Dietary total would be the amount on the Medicare worksheet B-1, Dietary line (usually line 8) and Dietary column.

Lines 12-27: Enter the Medicare Worksheet B-1 statistics for each line and column. If the line says "N/A" and line 10 is complete, then skip that line.

Lines 30-40: Enter the Medicare Worksheet B-1 statistics for each line and column. If the line says "N/A" then the provider selected "Hospital-Based" on Medicaid Schedule A - Facility Info. Hospital-Based facilities do not need to complete these lines.

Lines 43-58: Enter Medicare Worksheet A cost report data (following column headings). If the line says "N/A" and line 10 has been completed, then don't enter anything on this line.

Lines 70-76: Column (c) should be filled in using your final case-mix rate sheet (issued by Myers and Stauffer on behalf of DHH) for each quarter listed. If you need the rate sheet, please contact Myers and Stauffer at 1-800-374-6858.

NOTE: The total amount due Medicaid is subject to change based on DHH audits or desk reviews and possible variations in care-related cost due to different Medicare cost report cost-finding methodologies. After DHH audit or desk review and a review of your Medicare cost report, this schedule will be updated and forwarded with the final audit report for you to remit payment. DO NOT REMIT PAYMENT WITH YOUR SUBMITTED COST REPORT!

EXAMPLES: The following schedules from the Medicare Cost Report are presented to show how to complete Medicaid Schedule J for a free-standing nursing facility. These schedules are for example purposes only; not all providers will have the same cost centers. Hospital-based facilities will differ slightly.

HEALTH FINANCIAL SYSTEMS		MCRS/PC-WIN	FOR PACIFIC SNF	I PROVIDER NO:	IN LIEU OF FORM CMS-2540-96 (01/2001)	I PERIOD:	I PREPARED 10/ 3/2008 (10:45)
RECLASSIFICATION AND ADJUSTMENT OF				I 00-5000	I FROM 5/ 1/2000	I TO 4/30/2001	I WORKSHEET A
TRIAL BALANCE OF EXPENSES:							
COST CENTER	COST CENTER DESCRIPTION	ADJUSTMENTS TO EXPENSES FOR CST ALLOC	NET EXPENSES				
1 0100	GENERAL SERVICE COST CENTERS		419,797				
2 0200	CAP REL COSTS - BLDGS & FIXTURES		205,537				
3 0300	CAP REL COSTS - MOVABLE EQUIPMENT		1,502,368				
4.01 0401	EMPLOYEE BENEFITS		28,000				
4.02 0402	NON-PATIENT TELEPHONES		104,632				
4.03 0403	PURCHASING RECEIVING AND STORES		100,848				

Schedule J, Line 1

HEALTH FINANCIAL SYSTEMS		MCRS/PC-WIN	FOR PACIFIC SNF	I PROVIDER NO:	IN LIEU OF FORM CMS-2540-96 (10/1999)	I PERIOD:	I PREPARED 10/ 3/2008 (10:33)
COST ALLOCATION - STATISTICAL BASIS				I 00-5000	I FROM 5/ 1/2000	I TO 4/30/2001	I WORKSHEET B-1
COST CENTER	CAP REL COST S - BLDGS & S - MOVABLE	EMPLOYEE BEN EFITS	NON-PATIENT TELEPHONES	DATA PROCESS ING	PURCHASING R ECEIVING AND		
	(SQUARE FEET)	(SQUARE FEET)	(GROSS SALARIES)	(NUMBER OF TELEPHONES)	(CPU TIME)	(INVOICES)	
001 GENERAL SERVICE COST CENTERS	1	2	3	4.01	4.02	4.03	
002 CAP REL COSTS - BLDGS & F	375,922						
003 CAP REL COSTS - MOVABLE E		354,914					
003 EMPLOYEE BENEFITS	2,314	1,657	4,289,396				
004.01 NON-PATIENT TELEPHONES	355	525					
004.02 DATA PROCESSING	2,500	5,000	79,632		447,824		
004.03 PURCHASING RECEIVING AND	2,500	5,000	50,000		25,789	110,167	

Schedule J, Line 6

Schedule J, Line 4

HEALTH FINANCIAL SYSTEMS MCRS/PC-WIN FOR PACIFIC SNF IN LIEU OF FORM CMS-2540-96 (10/1999)
 COST ALLOCATION - STATISTICAL BASIS PROVIDER NO: 00-5000 PERIOD: FROM 5/1/2000 TO 4/30/2001 PREPARED 10/3/2008 (10:33) WORKSHEET B-1

All cost centers after Dietary will be entered on Schedule J, Lines 10-40.

COST CENTER	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	INTERNS & RESIDENTS (APPR)
(MEALS SERVED)	(DIRECT NRSNG HRS)	(REQUIS.)	(COSTED REQUIS.)	(COSTED REQUIS.)	(TIME SPENT)	(TIME SPENT)	(ASSIGNED TIME)
8	9	10	11	12	13	14	
0001 GENERAL SERVICE COST CENTERS							
0002 CAP REL COSTS - BLDGS & F							
0003 CAP REL COSTS - MOVABLE E							
0004 EMPLOYEE BENEFITS							
0004.01 NON-PATIENT TELEPHONES							
0004.02 DATA PROCESSING							
0004.03 PURCHASING RECEIVING AND							
0004.04 ADMITTING							
0004.05 ACCOUNTS RECEIVABLE							
0004.06 OTHER ADMINISTRATIVE AND							
0005 PLANT OPERATION, MAINT. &							
0006 LAUNDRY & LINEN SERVICE							
0007 HOUSEKEEPING							
0008 DIETARY	120,208	15,794	427,977	37,380	17,728	20,235	1,150
0009 NURSING ADMINISTRATION			168				
0010 CENTRAL SERVICES & SUPPLY							
0011 PHARMACY							
0012 MEDICAL RECORDS & LIBRARY							
0013 SOCIAL SERVICE							
0014 INTERNS & RESIDENTS (APPR)							
0015 OTHER GENERAL SERVICES							
0016 INPATIENT ROUTINE SERVICE CENTERS							
0016.01 SKILLED NURSING FACILITY	71,964	11,495	155,954	12,273	11,894	9,475	750
0018 NURSING FACILITY	43,542	2,811	134,384	1,424	3,777	3,336	250
0018.10 ICF/MR							
0019 OTHER LONG TERM CARE	2,541	1,254	1,202				
0019.01 ANCILLARY SERVICE COST CENTERS							
0021 RADIOLOGY			26,734				
0022 LABORATORY			20,401				
0023 INTRAVENOUS THERAPY							
0024 OXYGEN (INHALATION) THERA			118	231			
0025 PHYSICAL THERAPY			135	138			
0026 OCCUPATIONAL THERAPY			66	49			
0027 SPEECH PATHOLOGY							
0028 ELECTROCARDIOLOGY							
0029 MEDICAL SUPPLIES CHARGED			73,736				
0030 DRUGS CHARGED TO PATIENTS				20,758			
0031 DENTAL CARE - TITLE XIX O			500	600			
0032 SUPPORT SURFACES							
0033 OTHER ANCILLARY SERVICES							
0034 OUTPATIENT SERVICE COST CENTERS							
0034.01 CLINIC		163	14,518	1,907	2,057	7,424	150
0035 RURAL HEALTH CLINIC							
0036 OTHER OUTPATIENT SERVICE							
0037 OTHER REIMBURSABLE COST CENTERS							
0037.01 ADMINISTRATIVE & GENERAL							
0038 SKILLED NURSING CARE - HH		71	61				
0039 PHYSICAL THERAPY - HH							
0040 OCCUPATIONAL THERAPY - HH							
0041 SPEECH PATHOLOGY - HH							
0042 MEDICAL SOCIAL SERVICES -							
0043 HOME HEALTH AIDE - HH							
0044 DME RENTED - HH							
0045 DME SOLD - HH							
0046 HOME DELIVERED MEALS - HH	2,161						
0047 OTHER HOME HEALTH SERVICE							
0048 AMBULANCE							
0049 INTERNS & RESIDENTS (NOT							
0050 CORF							
0050.01 CORF 2							
0050.20 OPT							
0051 SPECIAL PURPOSE COST CENTERS							
0052 HOSPICE							
0056 OTHER SPECIAL PURPOSE COS							
0057 SUBTOTALS	120,208	15,794	427,977	37,380	17,728	20,235	1,150

HEALTH FINANCIAL SYSTEMS MCRS/PC-WIN FOR PACIFIC SNF IN LIEU OF FORM CMS-2540-96 (01/2001) PREPARED 10/3/2008 (10:45) WORKSHEET A
 RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Columns 1 & 2 are entered on Schedule J, Lines 43-58

COST CENTER	COST CENTER DESCRIPTION	SALARIES	OTHER	TOTAL	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE
		1	2	3	4	5
1 0100	GENERAL SERVICE COST CENTERS					
2 0200	CAP REL COSTS - BLDGS & FIXTURES		383,104	383,104	36,693	419,797
3 0300	CAP REL COSTS - MOVABLE EQUIPMENT		191,720	191,720	13,817	205,537
4 0401	EMPLOYEE BENEFITS	199,808	1,280,438	1,480,246	22,720	1,502,966
4.02 0402	NON-PATIENT TELEPHONES		26,000	26,000		26,000
4.03 0403	DATA PROCESSING		50,000	50,000		50,000
4.04 0404	PURCHASING RECEIVING AND STORES		50,000	50,000		50,000
4.05 0405	ADMITTING		25,000	25,000		25,000
4.06 0406	ACCOUNTS RECEIVABLE		25,000	25,000		25,000
5 0500	OTHER ADMINISTRATIVE AND GENERAL	100,000	50,000	150,000	167,362	317,362
6 0600	PLANT OPERATION, MAINT. & REPAIRS	85,921	98,735	184,656		184,656
7 0700	LAUNDRY & LINEN SERVICE	70,288	228,848	299,136		299,136
8 0800	HOUSEKEEPING	257,295	70,837	328,132		328,132
9 0900	DIETARY	405,501	548,020	953,521		953,521
10 1000	NURSING ADMINISTRATION	98,635	8,852	107,487		107,487
11 1100	CENTRAL SERVICES & SUPPLY	14,526	36,131	50,657		50,657
12 1200	PHARMACY	24,954	18,908	43,862		43,862
13 1300	MEDICAL RECORDS & LIBRARY	3,727	8,727	12,454		12,454
14 1400	SOCIAL SERVICE	57,643	5,287	62,930		62,930
15 1500	INTERNS & RESIDENTS (APPRV'D PROG)	42,581		42,581		42,581
16 1600	OTHER GENERAL SERVICES					
17 1700	INPATIENT ROUTINE SERVICE CENTERS					
18 1800	SKILLED NURSING FACILITY	928,278	425,380	1,353,658		1,353,658
18.10 1810	NURSING FACILITY	605,347	204,130	809,477		809,477
19 1900	ICF/MR					
19.01 1901	OTHER LONG TERM CARE	40,000	19,423	59,423		59,423

Medicaid Rate Sheet Example

CALCULATION OF FACILITY SPECIFIC DIRECT CARE AND CARE RELATED PRICE AND FLOOR

	WAGE INCREASE	DIRECT CARE	CARE RELATED	TOTAL
Base Year Per Diem Cost - C/R Period Ending 12/31/2005		100.46	\$27.13	127.59
Divided by the Facility Cost Report Period Case-mix Index		0.9080	N/A	
Facility Neutralized Direct Care Cost and Care Related Cost		110.64	\$27.13	137.77
Percentage of Total		80.31%	19.69%	100%
Price:				
Distribution of Statewide Direct Care and Care Related Price	\$ 4.70	\$50.44	\$12.37	\$67.51
Times the Facility-wide Average Case-mix Index	0.9710	0.9710	N/A	

CALCULATION OF FACILITY SPECIFIC DIRECT CARE AND CARE RELATED PRICE AND FLOOR

	<u>WAGE INCREASE</u>	<u>DIRECT CARE</u>	<u>CARE RELATED</u>	<u>TOTAL</u>
Base Year Per Diem Cost - C/R Period Ending 12/31/2005		100.46	\$27.13	127.59
Divided by the Facility Cost Report Period Case-mix Index		0.9080	N/A	
Facility Neutralized Direct Care Cost and Care Related Cost		110.64	\$27.13	137.77
Percentage of Total		80.31%	19.69%	100%
Price:				
Distribution of Statewide Direct Care and Care Related Price	\$ 4.70	\$50.44	\$12.37	\$67.51
Times the Facility-wide Average Case-mix Index	0.9719	0.9719	N/A	
Facility Specific Direct Care and Care Related Price	\$ 4.57	\$49.02	\$12.37	\$65.96
Floor:				
Distribution of Statewide Direct Care and Care Related Floor	\$ 4.42	\$43.10	\$10.57	\$58.09
Times the Facility-wide Average Case-Mix Index	0.9719	0.9719	N/A	
Facility Specific Direct Care and Care Related Floor	\$ 4.30	\$41.89	\$10.57	\$56.76

Example of the Amounts Entered on
Schedule J, Lines 70 - 76, Column (c)

SCHEDULE K - Certification

- Enter the NAME and TITLE of the Authorized Representative in the blanks provided.
- Note that the key data amounts (in the box prior to the comments line) should agree to the corresponding schedules in the cost report.
- Enter any NOTES and EXCEPTIONS in the "Comments" section.
- The Authorized Representative of the Facility and the preparer, if applicable, must sign and date the completed cost report.

SCHEDULE L - Required Items

Checklist

- Several new items have been added to the checklist. Please note that additional information is required now.
- Supporting documentation is required to substantiate certain expense amounts such as salaries, property insurance, and property taxes.
- On each line, mark the appropriate column with an "X"

Validation Edits

Please review the last column of this schedule to see if variances or potential errors may exist in the cost report. Please correct the necessary schedules to clear the error messages. There is no direct input to this schedule.

Reimbursement Questions

To get answers to REIMBURSEMENT QUESTIONS, please call the State of Louisiana -- Department of Health and Hospitals -- Rate and Audit Review Section. The main telephone number is 225-342-6116.

Frequently Asked Questions

1 I'm a nursing home provider that is not certified for Medicare. Do I still have to file a Medicare cost report for Medicaid purposes?

Yes, you must file the Medicare cost reports for Medicaid purposes.

Louisiana's Medicaid program has adopted the Medicare Skilled Nursing Cost Report (CMS Form 2540-96) and the Medicare Home Office Cost Report (CMS Form 287-05) for Medicaid cost reporting purposes. See LAC 50:VII.1303.

Nursing facilities participating in the Louisiana Medicaid program must complete the skilled nursing facility cost report adopted by the Medicare program (CMS Form 2540-96) in order to satisfy cost reporting requirements.

For nursing facilities under the ownership of a hospital, the cost reporting document is the Health Care Financing Administration (HCFA) 2552.

2 If I am a nursing home provider and have a home office, do I complete and file the Medicare Home Office Cost Report form for Medicaid purposes too?

Yes, you must file the Medicare cost reports for Medicaid purposes.

Louisiana's Medicaid program has adopted the Medicare skilled nursing cost report, CMS Form 2540-96 and the Medicare Home Office Cost Statement, CMS Form 287-05 for Medicaid cost reporting purposes. See LAC 50:VII.1303.

If a home office cost report is required, then the Medicare Home Office cost report (CMS 287-05) must be completed and filed.

For nursing facilities under the ownership of a hospital, the cost reporting document is the Health Care Financing Administration (HCFA) 2552.

The Louisiana NF Medicaid Cost Report must be completed and filed by all nursing facility providers and related home offices.

3 My year-end does not correspond with the state fiscal year. Do I have to file a cost report for the period ending June 30th or do I file a cost report that corresponds with my usual fiscal year-end?

Facilities are required to file the Medicare cost report and Louisiana NF Medicaid Cost report based on their fiscal year end. The cost reporting period begin date shall be the later of the first day of the facility's fiscal period or the facility's Medicaid certification date. The cost reporting end date shall be the last day of the facility's fiscal period.

4 My home office cost report has a different year-end than the nursing facility. Do I have to complete a home office cost report that corresponds to the facility's year-end? If not, how do I allocate home office costs to the nursing facility?

The home office is not required to have the same year-end as the facility. The home office should file its cost report based on the home office's year-end. When the home office accounting period differs from the cost reporting period of the related facilities, the allowable home office costs of the provider for the period covered by the home office cost statement should be included in the provider's cost report. An amount of allowable home office costs for the provider for the portion of its reporting year not covered by the home office statement will be tentatively projected at a rate not in excess of the previous year's home office costs as set forth in the applicable home office cost statement.

Example: The home office has an accounting year ending August 31, 2002. For that year, home office costs of \$120,000 were allocated to Provider A and \$84,000 to Provider B. Provider A's reporting year ends on December 31; Provider B's reporting year ends on March 31. Of the \$120,000 costs allocated to Provider A, \$40,000 applies to its reporting year ended 12/31/01, covering the period from 9/1/01 to 12/31/01; and \$80,000 applies to its reporting year ending 12/31/02, covering the period from 1/1/02 to 8/31/02. Therefore, in its cost report for the year ending 12/31/02, Provider A may include home office costs of \$40,000 projected for the period 9/1/02 to 12/31/02, which is not

covered by the home office cost statement (\$10,000 per month x 4 months).

Of the \$84,000 allocated to Provider B, \$49,000 applies to its reporting year ending 3/31/02, covering the period from 9/1/01 to 3/31/02; and \$35,000 applies to its reporting year ending 3/31/03, covering the period from 4/1/02 to 8/31/02. Therefore, in its cost report for the year ending 3/31/03, Provider B may include home office costs of \$49,000 projected for the period 9/1/02 to 3/31/03, which is not covered by the home office cost statement (\$7,000 per month x 7 months).

Then, the following year, when actual costs are determined, the projected amounts will be adjusted to agree with the actual amounts, and appropriate adjustments made.

5 The nursing facility was certified for Medicare during the middle of the nursing facility's fiscal year. Do I file the partial year Medicare cost report to DHH or do I have to complete the Medicare cost report for the entire Medicaid fiscal period?

The facility must file the Medicare cost report for the entire year to meet Louisiana's Medicaid cost reporting requirements. The cost reporting period begin date shall be the later of the first day of the facility's fiscal period or the facility's Medicaid certification date. The cost reporting end date shall be the last day of the facility's fiscal period.

6 Can my fiscal year for Medicaid cost reporting purposes be different from my fiscal year for Medicare cost reporting purposes?

Yes, your fiscal year for Medicaid cost reporting purposes may be different from your fiscal year for Medicare cost reporting purposes. However, in doing this you will be completing two separate cost reports using the CMS Form 2540-96.

7 When preparing the nursing facility or home office cost reports, do I make Medicaid required adjustments to the Medicare cost report?

No, you should complete the Medicare cost report as required by the Medicare Provider Reimbursement Manual.

All Medicaid required adjustments should be made only on the Louisiana NF Medicaid Cost Report schedules. There is a separate schedule for nursing facility adjustments and another schedule for home office adjustments.

8 Why do we need to file the Louisiana NF Medicaid Cost Report in addition to the CMS 2540-96 and the CMS 287-05?

The Louisiana NF Medicaid Cost Report allows you to report your Medicaid adjustments and other specific information that is required for rate setting purposes.

In addition, you will use the Louisiana NF Medicaid Cost Report to report, SN/Infectious Disease, SN/Technology Dependent Care, Neurological Rehabilitation Treatment Program, and Nurse Aide Training & Testing Cost Report data.

9 Are home offices required to submit the Louisiana NF Medicaid Cost Report and related attachments? If not, how do I make the adjustment for salary limitations and other Medicaid only adjustments?

Yes, the Louisiana NF Medicaid Supplemental cost report and all applicable attachments are required to be filed for all home offices. Any schedules that are not applicable to a home office should be marked as NA.

The home office cost report filed for Medicare purposes along with the Louisiana NF Medicaid cost report schedules are appropriate for meeting Louisiana's Medicaid cost reporting requirements.

10 When completing the "Louisiana NF Medicaid Cost Report – Ancillary/Therapy Charge – Schedule G" schedule, do I report only therapy ancillary charges or all ancillary charges?

Record all ancillary charges reported on Worksheet C of your Medicare cost report on Schedule G of the Louisiana NF Medicaid Cost Report. Note: Each line item total and Column (h) total should agree with Worksheet C per line item and total of your Medicare cost report.

11 When completing the "Louisiana NF Medicaid Cost Report – Specialized Services Days and Expenses - Schedule H-2" schedule, do I report incremental costs or total costs in columns (e) through (h)? On Schedule H-3, are you requesting statistics or dollar amounts?

Schedules H-2 and H-3 have been designed to assist the state in separating your cost associated with SN/ID, SN/TDC and NRTP from your other Medicaid costs.

Facilities should report their direct patient care cost associated with each of these specialty populations and provide the appropriate allocation statistics so that the total facility cost for each of these specialty areas can be identified.

On Schedule H-2, total direct routine salaries and total direct other routine cost should be reported for each of the specialized services. This should be the amounts included in the NF and/or SNF cost centers on the Medicare cost report. **DO NOT REPORT ANCILLARY COSTS!**

On Schedule H-3, the data reported could either be statistics such as square feet or a dollar amount such as accumulated cost. The same allocation methodology for each general cost center service as reported on Worksheet B-1 should be used. An example follows:

For example, if square feet were used to allocate plant operation/maintenance on Worksheet B-1, then you must use square feet to allocate plant operation/maintenance expense to the specialty services.

The following methodology could be used to determine statistics if the facility does not have a separate wing or if a bed is used for only part of the year for an ID/TDC resident and is used for a "regular" Medicaid resident during the rest of the year.

Assumptions: Facility A has 10 beds or 3,650 bed days available. The facility had one ID/TDC resident for 50 days. The total square feet per the nursing facility is 3,500 square feet.

Calculation of square feet statistics to use for ID/TDC: 50 ID/TDC days divided by 3,650 total days = 1.4% for a total of 49 square feet (3,500

sq ft * 1.4%) for ID/TDC.

12 When completing the "Louisiana NF Medicaid Cost Report –Specific Cost Detail – Schedule F" schedule, can I include that portion of my property insurance expense that is identified as property liability insurance expense?

Yes, you may include property liability insurance expense on the Specific Cost Detail schedule. You can include specific boiler and auto insurance as well.

13 Since we are now required to file cost reports using Medicare software, where can I find a list of the CMS approved cost report software vendors?

This listing with contacts and phone numbers is available on the Internet at www.veritusmedicare.com/provider/faq/approved_cost_report_vendors.html.

14 Where can I find Medicare cost report training?

The Healthcare Financial Management Association (www.hfma.org) offers cost report training seminars. The educational calendar for both "chapter" and "regional" courses is available at http://www.hfma.org/education/national_education_calendar.htm. HFMA members can attend "Understanding the Medicare Cost Report" and "Reimbursement Institute." Online study is available as well as on-site programs.

15 How can I get a copy of the current Standards for Payment for Nursing Facilities?

An order form for the Nursing Facility Standards for Payment can be obtained from the Medicaid Health Standards Section by calling (225) 342-0148. The cost of a copy of the standards is \$75.00. In addition, a limited supply of the training manual for the Louisiana Medicaid's New RUG-III Case Mix Reimbursement System for Nursing Facilities is available at no cost. Please contact Myers and Stauffer LC at (800) 374-6858 to request a copy.

16 What is the Internal Control and Cost Reporting Questionnaire that is listed on the cost report checklist as a required item to submit with the Medicare cost report?

The Internal Control and Cost Reporting Questionnaire refers to the Compliance Questionnaire (CMS Form 339) and is required to be completed and submitted for each facility.

17 I am using the Medicare software to file my Louisiana Medicaid cost report and we are not Medicare certified. I am having trouble using this software. Can you offer any suggestions?

Yes. When you do not have a Medicare skilled nursing facility, it is more difficult to eliminate all Level One errors.

You must remove all Level One errors in order to submit the cost report.

The provider number for the nursing facility normally is 5 digits. To enter this provider number, when no Medicare unit exists, enter this number in this format xx-xxxx. For example, 12345 would be entered 01-2345.

In some cases you may have to enter a number "1" in some fields to eliminate a Level One error.

In using the Medicare software remember to create the electronic cost report (ECR) before printing the final cost report for submission. You will probably not be able to eliminate all of the errors in this cost report. Eliminating Level One errors will allow you to submit the required number of printed copies and electronic cost reports (ECR).

18

Do the Medicaid cost limits for salaries apply to the home office cost report salaries as well as the nursing facility cost report salaries?

Yes, they do. Make the required adjustments on the Louisiana NF Medicaid Cost Report, Schedule I-2 for home offices and Schedule I-1 for nursing facilities.